REMARKS

In the Office Action[1], the Examiner:

objected to the drawings under 37 C.F.R. 1.83(a) because the following terms must be shown in the drawings or the features canceled from the claims: "different rule" in claim 7, line 3; "prima nota booking" in claim 14, line 2; "a pointer to the database" in claim 16, line 2; and "DDIC" in claim 17, line 2;

rejected claims 1-53 under 35 U.S.C. § 112, second paragraph ;

rejected claims 1-53 under 35 U.S.C. § 101 as non-statutory ;

rejected claims 1-4, 7, 18-19, 23-29, 37-43, 45, and 53 under 35 U.S.C. § 102(e) as anticipated by U.S. Publication No. 2003/0126048 to Hollar et al ("Hollar");

rejected claims 5-6, 11-13, 10-22, 29-30, 32-34, 44 and 48-50 under 35 U.S.C. § 103(a) as unpatentable over Hollar in view of U.S. Publication No. 2001/0029475 to Boicourt et al. ("Boicourt");

rejected claims 8-10, 14, 31, and 46-47 under 35 U.S.C. § 103(a) as unpatentable over Hollar in view of U.S. Publication No. 2001/0034628 to Eder ("Eder");

rejected claims 15, 35 and 51 under 35 U.S.C. § 103(a) as unpatentable over Hollar in view of "HBJ Financial Accounting" by Kochanek ("Kochanek");

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[1] The Office Action may contain a number of statements reflecting characterizations of the related art and the claims. Regardless of whether any such statement is identified herein, Applicant declines to automatically subscribe to any statement or characterization in the Office Action.

rejected claims 16, 36, and 52 under 35 U.S.C. § 103(a) as unpatentable

over Hollar in view of U.S. Patent No. 5,621,201 to Langhans et al.

("Langhans"); and

rejected claim 17 under 35 U.S.C. § 103(a) as unpatentable over Hollar in

view of U.S. Publication No. 2002/0091597 to Teng ("Teng");

Claims 1-13 and 15-53 remain pending. By this amendment, Applicant amends

claims 1-13, 15-24 and 39. Claim 14 is cancelled. No new matter has been added.

I. Objection to the drawings under 37 C.F.R. 1.83(a)

The Examiner has objected to the drawings because the terms "different rule" in

claim 7, line 3 "prima nota booking" in claim 14, line 2 "a pointer to the database" in

claim 16, line 2 and "DDIC" in claim 17, line 2 are allegedly not shown in the drawings.

37 C.F.R. 1.83(a) states: "[C]onventional features disclosed in the description

and claims, where their detailed illustration is not essential for a proper understanding of

the invention, should be illustrated in the drawing in the form of a graphical drawing

symbol or a labeled representation" (emphasis added). Thus, Applicant is not required

to show "conventional features disclosed in the description and the claims" in the

drawings.

With respect to claim 7, the Examiner alleges the term "different rule[s]" in claim

7 is not shown in the figures. Office Action at page 2. This however, is not correct.

Figure 2 shows calculation tool 100 with distributing module 110. The

specification states "[p]referably, distributing module 110 and posting module 120 are

each provided twice to simultaneously calculate (step 420) based on different rules.

The rules may include, for example, at least one of the rules defined according to Generally Accepted Accounting Principles (GAAP). Other examples include: Handelsgesetzbuch (HGB), which is a German commercial code; or International Accounting Standard (IAS)." Paragraph [0075]. Applicant submits that industry standardized rules are "conventional features disclosed in the description and the claims" and therefore are not <u>required</u> to be present in the drawings. The Examiner should withdraw the objection to claim 7.

With respect to claim 14, the Examiner alleges the term "prima nota booking" in claim 14 is <u>not shown</u> in the figures. Office Action at page 2. Claim 14 has been cancelled, thus the rejection to claim 14 is moot.

With respect to claim 16, the Examiner alleges the term "pointer to the database" in claim 16 is <u>not shown</u> in the figures. Office Action at page 2. This is <u>not correct</u>.

Figure 2 shows database 200. The specification states "[p]referably, total amount ToA and calculation rule R (cf. representation 203) represent total amount ToA as a pointer to the database 200 or to any other memory." Paragraph [0081]. Applicant asserts that "cf. representation 203" is disclosed as a pointer to the database 200. Therefore, the Examiner should withdraw the objection to claim 16.

With respect to claim 17, the Examiner alleges the term "DDIC" in claim 17 is <u>not shown</u> in the figures. Office Action at page 2. This is <u>not correct</u>.

Figure 2 shows "distributing" module 110 and "posting" module 120. The specification states "[p]referably, modules 110 and 120 are implemented as a data model or dictionary, such as a DDIC in computer software." Paragraph [0083]. Applicant asserts that modules 110 and 120 as shown in Figure 2 are the claimed

"DDIC." Therefore, since the claimed "DDIC" is shown as modules 110 and 120 in Figure 2, the Examiner should withdraw the objection to claim 17.

II. Rejection to claims 1-53 under 35 U.S.C. § 112 second paragraph

The Examiner has rejected claims 1-53 under 35 U.S.C. § 112, second paragraph, asserting that "claims 1-53 are generally narrative and indefinite." Office Action at page 3. Applicant respectfully traverses the rejection. The Examiner has only provided reasons why the Examiner believes the claims to be "generally narrative and indefinite" for claims 5, 7, 14, and 16. Accordingly, Applicant believes the rejection to claims 1-4, 6, 8-13, 15, and 17-53 was made in error. Therefore, Applicant requests the Examiner either provide explanation for why the Examiner believes each of the claims is indefinite or withdraw the rejection to these claims.

Specifically for claim 5 the Examiner states "[i]t is unclear that whether the total amount and the calculation rule representation are received at first time with extra total amount value and at second time with extra calculation rule presentation value, or both total amount and calculation rule representation are received at different time points." Office Action at page 3. Claim 5 has been amended for clarity. Thus, Applicant believes the rejection to claim 5 is overcome.

For claim 7, the Examiner states "[i]t is unclear whether two modules of the distributing module and the posting module are sent twice to two destinations or four modules of two distributing module and two posting modules are sent one destination." Office Action at page 3. The Examiner further states the term "different rules...is unclear that what the different rules applicant is referring to." Office Action at page 4.

Applicant directs the Examiner's attention to paragraph [0075] of Applicant's specification which states "distributing module 110 and posting module 120 are each provided twice to simultaneously calculate (step 420) based on different rules. The rules may include, for example, at least one of the rules defined according to Generally Accepted Accounting Principles (GAAP). Other examples include: Handelsgesetzbuch (HGB), which is a German commercial code; or International Accounting Standard (IAS)." Therefore, it is clear from the specification that two of each of distributing module 110 and posting module 120 may be used to calculate results according to two different rules at the same time. It is also clear from the specification that the different rules are those defined by GAAP, HGB, and IAS, for example. Therefore, the rejection of claim 7 should be withdrawn.

Regarding the rejection of claim 14, claim 14 is cancelled. Thus, the rejection to this claim is moot.

Regarding the rejection of claim 16, the Examiner states "[i]t is unclear whether the total amount refers to the previously mentioned total amount or total amount after applying calculation rules." Office Action at page 4. Applicant directs the Examiner's attention to paragraph [0081] of the specification which states "[p]referably, total amount ToA and calculation rule R (cf. representation 203) represent total amount ToA as a pointer to the database 200 or to any other memory." Therefore, the total amount and the calculation rule refer to the total amount. The total amount in claim 16 refers to the total amount recited in independent claim 1. Therefore, the total amount and the calculation rule representation represents the total amount as a pointer to the database, as claimed in claim 16.

III. Rejection of claims 1-24 under 35 U.S.C. § 101

Applicant respectfully traverses the rejection of claims 1-13 and 15-24 under 35 U.S.C. § 101 as directed to non-statutory subject matter. However, in order to advance prosecution, Applicant has amended claims 1-13 and 15-24 to recite a "computer-readable medium." Claim 14 is cancelled, thus the rejection to claim 14 is moot. Inasmuch as claims 1-13 and 15-24 are directed to statutory subject matter, the rejection of claims 1-13 and 15-24 under 35 U.S.C. § 101 should be withdrawn.

IV. Rejection of claims 1-53 under 35 U.S.C. § 101

Applicant respectfully traverses the rejection of claims 1-13 and 15-53 under 35 U.S.C. § 101 as directed to non-statutory subject matter. Claim 14 is cancelled, thus the rejection to claim 14 is moot. However, in order to advance prosecution, Applicant has amended claim 1 to recite "[a] computer-readable medium comprising a plurality of code modules that control a computer, the plurality of code modules which when executed on a processor causes the processor to operate a computer application." Inasmuch as claims 1-13 and 15-53 are directed to statutory subject matter, the rejection of claims 1-13 and 15-53 under 35 U.S.C. § 101 should be withdrawn.

The Examiner specifically referenced claim 39 as allegedly not "fall[ing] into one of the four statutory categories." Office Action at page 5. While Applicant disagrees with the Examiner's rejection, in order to advance prosecution Applicant has amended claim 39 to claim "[a] display embodying a computer interface combination including a first interface and a second interface." Inasmuch as claim 39 is directed to statutory subject matter, the rejection of claim 39 under 35 U.S.C. § 101 should be withdrawn.

V. Rejection of claims 1-4, 7 18-19, 23-29, 37-43, 45, and 53 under

35 U.S.C. § 102(e)

Applicant respectfully traverses the rejection of claims 1-4, 7, 18-19, 23-29, 37-43, 45, and 53 under 35 U.S.C. § 102(b) as anticipated by Hollar.

To properly anticipate the claims, the Examiner must demonstrate the presence of each and every element of the claim in issue, either expressly described or under principles of inherency, in a single prior art reference. Furthermore, "[t]he identical invention must be shown in as complete detail as is contained in the . . . claim." *See* M.P.E.P. § 2131, *quoting Richardson v. Suzuki Motor Co.*, 868 F.2d 1126, 1236, 9 U.S.P.Q.2d 1913, 1920 (Fed. Cir. 1989). Finally, "[t]he elements must be arranged as required by the claim." M.P.E.P. § 2131.

Independent claim 1 recites, among other elements, "a distributing module receiving <u>a total amount</u> and <u>a calculation rule representation</u> from the application <u>to calculate a partial amount representation</u>." (emphasis added) Hollar does not disclose, or even suggest, at least this element of claim 1.

The Examiner alleges that in Hollar, "the system receives information on contract or agreement, total amount, and charges on an accrual basis." Office Action page 5. This, however, is not correct.

Hollar discloses an asset-based lease transaction management and accounting system that "is a comprehensive tool for managing the transactions and accounting entries relating to asset leases." Hollar paragraph [0072]. None of paragraphs [0072], [0173], or [208], cited by the Examiner, disclose or suggest the claimed "receiving a total amount," "a calculation rule representation," or "calculat[ing] a partial amount

representation." <u>Hollar</u> elsewhere discloses "[f]urther complicating matters, different

jurisdictions apply their own accounting rules to assets 106 with[in] the jurisdiction....For

example, under U.S. Generally Accepted Accounting Principles ("GAAP"), a particular

lease could be classified as a direct finance lease, but the same lease could be

classified as an operating lease under French GAAP rules." <u>Hollar</u> Paragraph [0122]

However, disclosure of the mere general use of "GAAP" accounting rules does

not disclose or suggest any of the claimed "receiving a total amount, and a calculation

rule representation from the application to calculate a partial amount representation."

Therefore <u>Hollar</u> fails to disclose or suggest the claimed "distributing module receiving a

total amount and a calculation rule representation from the application to calculate a

partial amount representation." Thus, the rejection of claim 1 under 35 U.S.C. 102(e)

should be withdrawn.

For at least the above reasons, independent claim 1 is not anticipated or even

suggested by <u>Hollar.</u> Timely allowance of claim 1 is therefore requested. Claims 2-24

are allowable for at least the reason that they depend from allowable claim 1.

Independent claims 11, 25, 39, and 40, although of a different scope, include recitations

similar to those discussed above in relation to independent claim 1 and are not

anticipated by <u>Hollar</u> for reasons similar to those discussed above with respect to claim

1. Claims 16-38, and 41-53 are allowable for at least the reason that they depend from

allowable independent claims 11, 25, and 40. Therefore, the Examiner should withdraw

the rejection of claims 1-4, 7, 18-19, 23-29, 37-43, 45, and 53 under 35 U.S.C. § 102(e)

and allow these claims.

VI. Rejections of dependent claims 5-6, 8-22, 29-36, 44, and 46-52 under 35 U.S.C. § 103(a)

Applicant respectfully traverses the rejection of remaining dependent claims 5-6, 8-13, 15-22, 29-36, 44, and 46-52 under 35 U.S.C. § 103(a) as unpatentable over Hollar in view of one or more of Boicourt, Eder, Kochanek, Langhans, and Teng.

None of Boicourt, Eder, Kochanek, Langhans, and Teng remedy the deficiencies of independent claims 1, 25, 39 and 40 as discussed above. Claim 14 is cancelled, thus the rejection to claim 14 is moot. Inasmuch as claims 5-6, 8-13, 15-22, 29-36, 44, and 46-52 all depend from one claims 1, 25, and 40, these dependent claims are allowable for at least the same reasons as the independent claims. Thus the rejections of these claims under 35 U.S.C. § 103(a) should be withdrawn and these claims should be allowed.

CONCLUSION

In view of the foregoing amendments and remarks, Applicant respectfully

requests reconsideration and reexamination of this application and the timely allowance

of the pending claims. Applicant submits that the claims are neither anticipated nor

rendered obvious in view of the references cited against this application.

Please grant any extensions of time required to enter this response and charge

any additional required fees to our deposit account 06-0916.

Respectfully submitted,

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